

BOARD OF TRUSTEES
BUFFALO & ERIE COUNTY PUBLIC LIBRARY
MEETING DATE: 6/17/2021

Budget & Finance Committee
Financials for the Month Ending **4/30/2021**

AGENDA ITEM NUMBER: E.2.b.

BACKGROUND:

The attached report provides a summary of revenue and expenditure performance in the Library's Operating Budget for the year as of the April 30, 2021 month-end close. Overall, with 32.9% of the budget year elapsed, year-to-date Library revenue at 87.9% collected is within budget and year-to-date expense, at 28.1%, is also within budget. The report also details monthly activity for April; year-to-date totals; and provides year-end projections.

REVENUE:

- ✓ **Property Tax for Library Proceeds Booked.** The full \$25,917,341 Library Tax allocation was booked to the Library Fund in January.
- ✓ **New York State Library Aid restored to 2020-2021 level; 20% withholding of 2020 aid released in March 2021.** February's \$38,259 in state aid received represents 80% of the final 10% of 2020 Local Library Services & Local Services Support Aid (NY State was still withholding 20% from disbursements at that time). Normally, this payment would have arrived by last December. March's \$438,796 state aid payment represents the operating budget's share of the 20% of 2020 State Aid withheld from distributions in 2020.

New York State's enacted 2021-2022 budget, which provides the Library's aid for calendar year 2021, was a significant improvement over the Governor's proposed budget, which would have reduced library aid by \$7.1 million statewide (7.5%). Due to the pandemic's impact on the State's finances, the State had withheld 20% of B&ECPL's 2020 State Aid throughout 2020, which was compounded by the proposed reduction in 2021. At the time B&ECPL's Budget was prepared, the Library assumed a 10% State Aid reduction reflecting a slow recovery from the pandemic's impacts. So, the restored funding will add an estimated \$286,714 above the Library's 2021 adopted budget. Active support for libraries in the NY State Legislature, combined with approval of the Federal *American Rescue Plan Act of 2021* on March 11th, contributed to the restored funding. Further, the Federal action led to the State releasing the 20% of State Aid withheld from 2020 disbursements, totaling \$573,427, in late March 2021. The combined effect of the February payment, the State's releasing withheld 2020 aid in March and the improved 2021 budget is estimated to total \$898,400 (\$696,231 in the Operating Fund and \$202,169 in the Library Grants Fund).

Erie County has experienced a similar effect with the County Budget Director noting in his Budget Monitoring Report for March issued on June 1st that *for the first four months of 2020 the County has a \$49,854,626 positive variance. As noted in the March 2021 BMR this variance is largely related to the elimination of local aid cuts as part of the adopted 2021-2022 New York state budget. Based on the passage of the Federal American Rescue Plan (ARP) New York State eliminated their original local aid cuts of 20%.*

The initial payment for B&ECPL's 2021 state aid, representing nearly 90% of the total for the year would normally be released by the State beginning two to three months after the State's budget is enacted.

REVENUE (continued):

- ✓ **Library fines/fees** 2021's budget was reduced 25.7% from the 2020 budget. However, the gradual return of patron physical visits to the Library, combined with suspending hold fees to facilitate patrons' ability to have materials pre-selected ready for pick-up, has revenue underperforming the reduced 2021 budget. Further, continued strong use of downloadable eBooks and e-Audiobooks, which increased dramatically during the pandemic, is another factor as they expire automatically on their due date and therefore are never late and no fines accrue.
- ✓ **Copies, Printing, Book Bag, Minor Sale, Rental and Commissions – Food Svcs** revenue all reflect the impact of a more gradual return of in-person patron activity.
- ✓ **Refunds – P/Y Expenses** revenue represents reimbursable expenses occurring in the prior year for which reimbursements were received in the current year.
- ✓ **Refunds – Contract Library** revenue represents a return of fine revenue collected by contract libraries in excess of local expenses of those libraries. The revenue is transmitted as part of the year-end closing process and will also be significantly impacted by the more gradual return of in-person library use.
- ✓ **Use of Fund Balance** revenue adjustment in February of \$728,300 is the local match towards Library Construction Aid projects (from assigned fund balance for grant match as previously approved by the Board) for the Crane (Resolutions 2018-1, 2018-24, 2019-34); and Dudley (Res. 2019-28) Libraries.

EXPENSE:

- ✓ **Salaries and wage expense running within budget.** Overall, year-to-date Net Personal Services expense consumed 26.4% of the budget. Savings reflect controlled hiring; extended vacancy controls; and reduced part-time workhours to meet operational needs as patron physical visits gradually recover.
- ✓ **Fringe Benefit expense is running under budget at 23.1% overall.**
 - Employer FICA – Regular & Medicare are the employer share of payroll taxes for Social Security and Medicare. Savings reflect savings in salary and wage expense.
 - Active Employee Health cost is under budget (at 28.2% of budget) reflecting usage experience. The Year-to-date (YTD) expense was 2.9% above the same period last year.
 - Retiree medical charges so far this year are also running under budget, at 28.8% of budget. YTD expense was 1.5% below the same period in 2020. Said expense is subject to significant swings due to changes in usage by retirees.
 - Unemployment insurance expense YTD stands at a net credit of \$377,437 reflecting the operating budget share of credits received in time for the March period close. The Federal CARES Act passed in March 2020 provided for a 50% offset of unemployment insurance expense through December 31, 2020 however, New York State needed time to update their systems to pass this savings on to employers. Additionally on January 14, 2021 the New York State Department of Labor (DOL) Commissioner signed an order to effectively credit back all pandemic related unemployment expenses for self-insured employers. Erie County and the Library are self-insured for Unemployment and Workers Compensation.

We will closely monitor these accounts.

EXPENSE (continued):

- ✓ **Highway Supplies (rock salt) show at 49.3%.**
This relatively small account (\$17,000 annual budget) is very seasonal in nature with the next set of purchases taking place in the fall. Salt prices have increased.
 - ✓ **Contractual Payments to Contract Libraries combined show at 70.2%.** The above budget variance reflects the contract provision that small dollar amounts are transmitted at the beginning of the year rather than quarterly in advance (each of the eight amounts at 100% are below \$5,100).
 - ✓ **Several remaining operating accounts above 32.9% reflect timing differences.**
These accounts, including Medical & Health Supplies, Maintenance Contracts, and Insurance Premiums reflect timing variations and would be expected to end the year within budget.
 - ✓ **Interfund Expense - Utilities: YTD expense reflects the seasonal nature of utility expense, a less mild winter, and higher Natural Gas rates.**
Natural gas charges of \$89,376 came in at 52.9% of the 2021 annual budget, reflecting a winter season less mild than the year before and natural gas rates averaging 12.6% higher than January-April 2020. Expense was 16.0% above the \$77,058 paid in January - April 2020. Electricity charges of \$119,133 came in at 19.9% of the 2021 annual budget and were 8.9% above the \$109,368 paid in January - April 2020. Electricity rates averaged 16.1% higher than January-April 2020. A significant portion of the area's electricity generation utilizes natural gas and is impacted by changes in Natural Gas rates.
- Combined, 2021 interfund utility charges of \$208,509 (27.2% of budget) were below budget while they were \$22,083 (11.8%) above the same months in 2020.** The Library participates in Erie County's aggregated utility purchasing pool which saves costs compared to retail pricing.

ACTION REQUIRED: None - Informational Report

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2021 OPERATING BUDGET

Revenue Detail as of 4/30/2021

32.9% of Budget Year

SAP Account Number	Account Description	Adopted Budget	Adjustments	Adjusted Budget	Revenue April	YTD Revenue	To Be Realized	% of Budget Collected	2021 Estimated	Variance Under (Over) Budget	Notes
REVENUE FROM LIBRARY OPERATIONS											
419000	Library Charges - Fines	213,819	0	213,819	11,510	36,509.53	177,309	17.1%	111,050	102,769	Assumes 48% lost rev
422000	Copies	17,587	0	17,587	2,146	5,555.50	12,032	31.6%	16,898	689	Assumes 4% lost rev
466040	Printing	58,712	0	58,712	4,545	13,415.01	45,297	22.8%	44,884	13,828	Assumes 24% lost rev
466030	Book Bags	800	0	800	44	184.40	616	23.1%	617	183	Assumes 23% lost rev
466020	Minor Sale - Other	4,558	0	4,558	351	878.10	3,680	19.3%	2,938	1,620	Assumes 36% lost rev
420510	Rent - Real Prop - Auditorium	24,000	0	24,000	2,275	6,598.38	17,402	27.5%	22,077	1,923	Assumes 8% lost rev
420530	Comm - Tel Booth Food Svs	14,400	0	14,400	539	1,631.59	12,768	11.3%	5,707	8,693	Assumes 60% lost rev
	TOTAL REVENUE FROM LIBRARY OPERATIONS	333,876	0	333,876	21,410	64,772.51	269,103	19.4%	204,171	129,705	
REVENUE FROM STATE & COUNTY GOVT.											
400020	Library Real Prop Tax	25,917,341	0	25,917,341		25,917,341.02	(0)	100.0%	25,917,341	(0)	
408140	NYS Aid-Lib Incl Incent	1,721,731	0	1,721,731		398,107.00	1,323,624	23.1%	2,311,343	(589,612)	YTD totals include \$38,259 that is the final 10% of 2020 Local Library Services and Local Services Support Aid received in February, plus \$438,796 which is the operating budget share of the 20% of 2020 State Aid withheld from distributions in 2020, received in March.
408150	NYS Aid to Member Libraries	252,185	0	252,185		78,948.00	173,237	31.3%	358,804	(106,619)	
	TOTAL REVENUE FROM STATE & COUNTY GOVT.	27,891,257	0	27,891,257	0	26,394,396.02	1,496,861	94.6%	28,587,488	(696,231)	
OTHER REVENUE											
419010	Refunds - Cont Library	193,268	0	193,268		0.00	193,268	0.0%	27,127	166,141	Estimate factors in lost fine revenue @ Contracting Libraries
423000	Refund P/Y Expenses	10,000	0	10,000	364	11,830.56	(1,831)	118.3%	11,831	(1,831)	
445030	Int & Earn - Gen Inv	6,000	0	6,000	272	1,395.83	4,604	23.3%	4,246	1,754	
466010	NSF Check Fees	15	0	15		0.00	15	0.0%	0	15	
467000	Misc Depart Income	5,000	0	5,000	125	1,800.60	3,199	36.0%	3,834	1,166	
479100	Other Contributions	25,000	0	25,000		0.00	25,000	0.0%	25,000	0	
	TOTAL OTHER REVENUE	239,283	0	239,283	761	15,026.99	224,256	6.3%	72,038	167,245	
USE OF FUND BALANCE											
402190	Appropriated Fund Balance	881,500	784,924	1,666,424		0.00	1,666,424	0.0%	(1,691,976)	3,358,400	Includes local match towards Library Construction Aid projects, see note in expense sheet.
	TOTAL USE OF FUND BALANCE	881,500	784,924	1,666,424	0	0.00	1,666,424	0.0%	(1,691,976)	3,358,400	
	GRAND TOTAL OPERATING REVENUE	29,345,916	784,924	30,130,840	22,171	26,474,195.52	3,656,644	87.9%	27,171,720	2,959,120	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2021 OPERATING BUDGET**

Expenditure Detail as of 4/30/2021

32.9% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjustments/ Revisions	Adjusted Budget	April Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend	YTD Expend/ & Encumb	2021 Estimated Expended	Variance Under (Over) Budget	2021 Est % of Adj Budget	Notes
OPERATING EXPENDITURES																	
PERSONAL SERVICES																	
Regular Salaries & Wages																	
500000	Full Time - Salaries	10,542,591		0	10,542,591	\$837,296	3,200,372.39			3,200,372.39	7,342,219	30.4%	30.4%	10,221,189	321,402	97.0%	Controlled hiring
500010	Part Time - Wages	4,531,133		0	4,531,133	209,748	716,242.90			716,242.90	3,814,890	15.8%	15.8%	2,716,243	1,814,890	59.9%	Reduced PT hours reflecting below normal library visits/circulation. Assumes gradual increases as more patrons return the the library as the year progresses.
500020	Regular PT - Wages	951,977		0	951,977	85,273	339,414.49			339,414.49	612,563	35.7%	35.7%	1,032,386	(80,409)	108.4%	Increased RPT hours help offset impact of vacancies.
500300	Shift Differential	25,000		0	25,000	2,835	8,183.14			8,183.14	16,817	32.7%	32.7%	24,890	110	99.6%	
500330	Holiday Worked	21,000		0	21,000	3,827	10,373.77			10,373.77	10,626	49.4%	49.4%	31,554	(10,554)	150.3%	
500350	Other Employee Payments	120,000		0	120,000	1,596	16,426.25			16,426.25	103,574	13.7%	13.7%	120,000	0	100.0%	
	Salaries & Wages	16,191,701	0	0	16,191,701	1,140,577	4,291,012.94	0.00	0.00	4,291,012.94	11,900,688	26.5%	26.5%	14,146,262	2,045,439	87.4%	
501000	Overtime Salaries & Wages	280,000		0	280,000	15,012	64,480.26			64,480.26	215,520	23.0%	23.0%	231,127	48,873	82.5%	
	TOTAL, PERSONAL SERVICES	16,471,701	0	0	16,471,701	1,155,588	4,355,493.20	0.00	0.00	4,355,493.20	12,116,208	26.4%	26.4%	14,377,389	2,094,312	87.3%	
504990	Reduction From Personal Services	(163,262)		0	(163,262)		0.00			0.00	(163,262)	0.0%	0.0%	0	(163,262)	0.0%	
504992	Contractual Salary Reserves	172,892		0	172,892		0.00			0.00	172,892	0.0%	0.0%	0	172,892	0.0%	
	NET PERSONAL SERVICES	16,481,331	0	0	16,481,331	1,155,588	4,355,493.20	0.00	0.00	4,355,493.20	12,125,838	26.4%	26.4%	14,377,389	2,103,942	87.2%	
FRINGE BENEFITS																	
502010	Employer FICA - REGULAR	1,021,239		0	1,021,239	70,507	262,226.77			262,226.77	759,012	25.7%	25.7%	891,398	129,841	87.3%	Impacts of Controlled hiring; Reduced PT hours; and/or turnover.
502020	Employer FICA - MEDICARE	238,850		0	238,850	16,490	61,254.98			61,254.98	177,595	25.6%	25.6%	208,472	30,378	87.3%	
502030	Employee Health Insurance	2,448,892		0	2,448,892	181,589	690,678.42			690,678.42	1,758,214	28.2%	28.2%	2,310,895	137,997	94.4%	
502040	Dental Plan	87,396		0	87,396	1,223	19,108.89			19,108.89	68,287	21.9%	21.9%	58,123	29,273	66.5%	
502050	Workers Compensation	75,310		0	75,310	2,698	12,145.22			12,145.22	63,165	16.1%	16.1%	36,942	38,368	49.1%	
502060	Unemployment Insurance	37,997		0	37,997	(1,512)	(377,436.96)			(377,436.96)	415,434	-993.3%	-993.3%	(378,000)	415,997	-994.8%	Reflects operating budget share of credits due to CAREs Act and NY State refunding of pandemic related unemployment insurance expense.
502070	Hospital & Medical - Retirees	1,494,302		0	1,494,302	114,739	430,765.34			430,765.34	1,063,537	28.8%	28.8%	1,441,269	53,033	96.5%	
502090	Health Insurance Waiver (Incl: 117)	50,820		0	50,820	4,235	17,290.00			17,290.00	33,530	34.0%	34.0%	52,590	(1,770)	103.5%	
502100	Retirement	1,737,106		0	1,737,106	186,579	548,048.11			548,048.11	1,189,058	31.5%	31.5%	1,666,980	70,126	96.0%	
	TOTAL, FRINGE BENEFITS	7,191,912	0	0	7,191,912	576,549	1,664,080.77	0.00	0.00	1,664,080.77	5,527,831	23.1%	23.1%	6,288,669	903,243	87.4%	
	TOTAL COMPENSATION RELATED	23,673,243	0	0	23,673,243	1,732,137	6,019,573.97	0.00	0.00	6,019,573.97	17,653,669	25.4%	25.4%	20,666,058	3,007,185	87.3%	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2021 OPERATING BUDGET**

Expenditure Detail as of 4/30/2021

32.9% of Budget Year

% Current Budget

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												YTD Expended	YTD Expend/ & Encumb				
505000	Office Supplies	224,950		0	224,950	1,782	13,309.87	92,989.19		106,299.06	118,651	5.9%	47.3%	224,950	0	100.0%	
505200	Clothing Supplies	5,500		0	5,500	1	1,152.39	847.61		2,000.00	3,500	21.0%	36.4%	4,950	550	90.0%	
505600	Auto Truck & Heavy Equip Supplies	14,250		0	14,250	1,611	2,854.07	361.39		3,215.46	11,035	20.0%	22.6%	12,540	1,710	88.0%	
505800	Medical & Health Supplies	2,500		0	2,500		989.73			989.73	1,510	39.6%	39.6%	2,500	0	100.0%	
506200	Maintenance & Repair	174,300		30,000	204,300	9,476	24,327.39	16,927.14		41,254.53	163,045	11.9%	20.2%	183,870	20,430	90.0%	
506400	Highway Supplies (Rock Salt)	17,000		0	17,000		8,387.30	3,813.70		12,201.00	4,799	49.3%	71.8%	17,000	0	100.0%	
510000	Local Mileage Reimbursement	11,000		0	11,000	221	976.14			976.14	10,024	8.9%	8.9%	4,454	6,546	40.5%	
510100	Out of Area Travel	19,000		0	19,000		0.00			0.00	19,000	0.0%	0.0%	9,500	9,500	50.0%	
510200	Training and Education	56,100		0	56,100	3,090	16,396.50	750.00		17,146.50	38,954	29.2%	30.6%	49,873	6,227	88.9%	
515000	Utility Charges (Telecom/water/sewer)																
	Fuel Oil	1,000			1,000		0.00			0.00	1,000	0.0%	0.0%	0			
	Water/Sewer	33,897			33,897	2,967	7,340.98			7,340.98	26,556	21.7%	21.7%	30,507	3,390	90.0%	
	Telephone & Internet Service	98,276		0	98,276	(1,112)	20,404.01			20,404.01	77,872	20.8%	20.8%	62,062	36,214	63.2%	
515000	Total Utility Charges	133,173	0	0	133,173	1,855	27,744.99	0.00	0	27,745	105,428	20.8%	20.8%	92,569	39,604	69.5%	
516010	CONTRACTUAL PAYMENTS																
	Newstead Public - Akron	3,896		3,789	7,685		3,896.00	3,789.00		7,685.00	0	50.7%	100.0%	7,685	0	100.0%	
	Ewell Free - Alden	5,087		0	5,087		5,087.00			5,087.00	0	100.0%	100.0%	5,087	0	100.0%	
	Boston Free	4,996		0	4,996		4,996.00			4,996.00	0	100.0%	100.0%	4,996	0	100.0%	
	Cheektowaga Public	0		0	0		0.00			0.00	0					0.0%	
	Collins Public	604		1,659	2,263		604.00	1,659.00		2,263.00	0	26.7%	100.0%	2,263	0	100.0%	
	Concord Public	560		1,176	1,736		560.00	1,176.00		1,736.00	0	32.3%	100.0%	1,736	0	100.0%	
	Eden Library	2,655		0	2,655		2,655.00			2,655.00	0	100.0%	100.0%	2,655	0	100.0%	
	Lackawanna Public	14,769		0	14,769		7,384.75	7,384.25		14,769.00	0	50.0%	100.0%	14,769	0	100.0%	
	Marilla Free	3,298		0	3,298		3,298.00			3,298.00	0	100.0%	100.0%	3,298	0	100.0%	
	North Collins Public	4,556		0	4,556		4,556.00			4,556.00	0	100.0%	100.0%	4,556	0	100.0%	
	Total Cnt Pmts-NP Pur Svs	40,421	0	6,624	47,045	\$0	33,036.75	14,008.25	0.00	47,045.00	0	70.2%	100.0%	47,045	0	100.0%	

**BUFFALO AND ERIE COUNTY PUBLIC LIBRARY
2021 OPERATING BUDGET**

Expenditure Detail as of 4/30/2021

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516020	Professional Services Contracts & Fees	824,238	5,170	20,000	849,408	27,074	268,235.14	312,312.57		580,547.71	268,860	31.6%	68.3%	832,420	16,988	98.0%	
516030	Maintenance Contracts	215,456		0	215,456	22,125	86,140.62	70,157.06		156,297.68	59,158	40.0%	72.5%	211,147	4,309	98.0%	
530000	Other Expenses	178,250	43,306	0	221,556	14,578	41,898.35	14,475.76	42,666.50	99,040.61	122,516	18.9%	44.7%	217,125	4,431	98.0%	
545000	Rental Charges	5,877		0	5,877	369	1,699.45	3,706.87		5,406.32	471	28.9%	92.0%	5,169	708	88.0%	
555050	Insurance Premiums	165,218		0	165,218		116,003.01			116,003.01	49,215	70.2%	70.2%	165,218	0	100.0%	Timing of policy renewals
559000	Local Share - Grant Match			728,300	728,300		728,300.00			728,300.00	0	100.0%	100.0%	728,300	0	100.0%	Local match towards Library Construction Aid projects at the Crane (Resolutions 2018-1, 2018-24, 2019-34); and Dudley (Res. 2019-28) Libraries
561410	Lab & Technical Equipment	87,758	113,669	0	201,427	11,671	66,041.31	1,004.56		67,045.87	134,382	32.8%	33.3%	201,427	0	100.0%	
561420	Office Equip, Furn & Fixtures		42,115	0	42,115		0.00			0.00	42,115	0.0%	0.0%	42,115	0	100.0%	
561430	Building, Grounds and Heavy Equip		9,090	0	9,090		0.00			0.00	9,090	0.0%	0.0%	9,090	0	100.0%	
561440	Motor Vehicles			0	0		0.00			0.00	0	0.0%	0.0%	0	0	0.0%	
561450	Library Books and Media	2,828,460	171,780	0	3,000,240	138,995	897,529.38			897,529.38	2,102,711	29.9%	29.9%	2,829,985	170,255	94.3%	
575040	Interfund Exp - Utilities																
	Natural Gas	169,103		0	169,103	13,681	89,376.26			89,376.26	79,727	52.9%	52.9%	161,432	7,671	95.5%	Est reflects recent Fluent Energy Forecasts (as of April 2021 Reports).
	Electricity	598,431		0	598,431	26,853	119,132.94			119,132.94	479,298	19.9%	19.9%	547,838	50,593	91.5%	
	Total Interfund Exp - Utilites	767,534	0	0	767,534	40,534	208,509.20	0.00	0.00	208,509.20	559,025	27.2%	27.2%	709,270	58,264	92.4%	
942000	Interfund - Holding Center	(90,627)		0	(90,627)		0.00			0.00	(90,627)	0.0%	0.0%	(90,627)	0	100.0%	
	Interfund - Correctional Facility	(96,308)			(96,308)		(4,658.00)			(4,658.00)	(91,650)	4.8%	4.8%	(76,900)	(19,408)	79.8%	Reduced operations - COVID
	Interfund - Court Storage	(8,598)			(8,598)	(717)	(2,866.00)			(2,866.00)	(5,732)	33.3%	33.3%	(8,598)	0	100.0%	
	Total ID Library Services	(195,533)	0	0	(195,533)	(\$717)	(7,524.00)	0.00	0.00	(7,524.00)	(188,009)	3.8%	3.8%	(176,125)	(19,408)	90.1%	
910600	Interfund Expense - Purchasing Services	38,396		0	38,396	\$2,900	11,598.00			11,598.00	26,798	30.2%	30.2%	35,277	3,119	91.9%	
910700	Interfund Expnese - Fleet Services	42,673		0	42,673	\$1,735	6,523.09			6,523.09	36,150	15.3%	15.3%	29,841	12,832	69.9%	
980000	Interdepart Services DISS	16,152		0	16,152	4,464	4,464.00			4,464.00	11,688	27.6%	27.6%	16,152	0	100.0%	
	System Operating Grand Totals	29,345,916	385,131	784,924	30,515,971	2,013,901	8,578,166.65	531,354.10	42,666.50	9,152,187.25	21,363,783	28.1%	30.0%	27,171,720	3,343,250	89.0%	

BUFFALO AND ERIE COUNTY PUBLIC LIBRARY

2021 OPERATING BUDGET

Expenditure Detail as of 4/30/2021

32.9% of Budget Year

% Current Budget

SAP Acct. Nbr.	Account Description	2021 Adopted Budget	2020 Encumbered & PY Reservations	2021 Budget Adjustments/ Revisions	Adjusted Budget	April Expended	Year-to-Date Expended	Encumb.	Funds Reser- vations	Total Expenditures & Encumbrances	Remaining Balance	YTD Expend & Encumb	2021 Estimated Expended	Variance Under (Over) Budget	2021 Est % of Adj Budget	Notes
<u>ERIE COUNTY CAPITAL / DEBT SERVICE</u>																
<u>FUNDING FOR LIBRARY</u>																
	Library Debt Service	0					64,625.71			64,625.71	(64,626)	0.0%	0.0%			
Grand Total Operating and Erie County Capital		29,345,916	385,131	784,924	30,515,971	2,013,901	8,642,792	531,354	42,667	9,216,813	21,299,158	28.3%	30.2%			

Buffalo and Erie County Public Library
Treasurer's Report of
Year to Date Donations
Results for the Period Ending April 30, 2021

Main Trust	\$1,445,522.06
Encore Editions Proceeds (Invested per resolution 2006-19)	\$87,510.63
2020 Ending Balance	\$1,533,032.69
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<u>2021 Activity and Balances</u>	
Restricted Donations	\$59,360.68
(Donations received with instructions restricting them to the Buffalo & Erie County Public Library direct uses and fundraising for identified program use)	
Unrestricted Donations	\$0.00
Interest Income	\$425.57
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Total 2021 Revenue	\$59,786.25
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Less Disbursements	
Year-to-date Disbursements Pursuant to Resolution 2010-8 Include:	
Library material purchases (direct from trust)	(\$313.55)
To Library Operating Fund to support Library material purchases	\$0.00
Programming support	(\$15,936.15)
Equipment, furnishings & supplies	\$0.00
Exhibit/display preparation and support/Rare Book Room	(\$2,229.00)
Preservation/Conservation	\$0.00
Construction Aid and other Grant Match	\$0.00
Raiser's Edge Software and General Fundraising Expense	(\$4,380.40)
Other	(\$917.45)
Subtotal Disbursements per Resolution 2010-8	(\$23,776.55)
Other Disbursements (Describe)	\$0.00
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Total 2021 Disbursements	(\$23,776.55)
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Balance, 2021 Activity	\$36,009.70
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Cumulative Balance Library Trust	\$1,569,042.39